

FORM NO. MGT-7

[Pursuant to sub-Section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11of the Companies (Management and Administration) Rules, 2014]



Annual Return

Form language ☒ English ☐ Hindi

Refer the instruction kit for filing the form.

I. REGISTRATION AND OTHER DETAILS

(i) * Corporate Identification Number (CIN) of the company

U72900TN2013PTC091483

Pre-fill

Global Location Number (GLN) of the company

* Permanent Account Number (PAN) of the company

AATCS1645P

(ii) (a) Name of the company

STERLING SOFTWARE PRIVATE

(b) Registered office address

F-79A, Phase-II, Spencer Plaza
New No. 172 (Old No.769), Anna Salai
Chennai
Chennai
Tamil Nadu
600002

(c) *e-mail ID of the company

g_manikandan@camsonline.co

(d) *Telephone number with STD code

04430212992

(e) Website

http://www.sterlingsoftware.g

(iii) Date of Incorporation

04/06/2013

(iv)	Type of the Company	Category of the Company	Sub-category of the Company
	Private Company	Company limited by shares	Indian Non-Government company

(v) Whether company is having share capital

☒ Yes

☐ No

(vi) *Whether shares listed on recognized Stock Exchange(s)

☐ Yes

☒ No

(vii) *Financial year From date (DD/MM/YYYY) To date (DD/MM/YYYY)

(viii) *Whether Annual general meeting (AGM) held ☒ Yes ☐ No

(a) If yes, date of AGM

(b) Due date of AGM

(c) Whether any extension for AGM granted ☐ Yes ☒ No

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

*Number of business activities

S.No	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1	J	Information and communication	J6	Computer programming, consultancy and related activities	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

*No. of Companies for which information is to be given

Pre-fill All

S.No	Name of the company	CIN / FCRN	Holding/ Subsidiary/Associate/ Joint Venture	% of shares held
1	COMPUTER AGE MANAGEMEN	U65910TN1988PTC015757	Holding	100
2	Sterling Software (Deutschland		Subsidiary	100

IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

(i) *SHARE CAPITAL

(a) Equity share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Total number of equity shares	510,000	509,461	509,461	509,461
Total amount of equity shares (in Rupees)	5,100,000	5,094,610	5,094,610	5,094,610

Number of classes

Class of Shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital

Number of equity shares	510,000	509,461	509,461	509,461
Nominal value per share (in rupees)	10	10	10	10
Total amount of equity shares (in rupees)	5,100,000	5,094,610	5,094,610	5,094,610

(b) Preference share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid-up capital
Total number of preference shares	0	0	0	0
Total amount of preference shares (in rupees)	0	0	0	0

Number of classes

0

Class of shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Number of preference shares				
Nominal value per share (in rupees)				
Total amount of preference shares (in rupees)				

(c) Unclassified share capital

Particulars	Authorised Capital
Total amount of unclassified shares	0

(d) Break-up of paid-up share capital

Class of shares	Number of shares	Total nominal amount	Total Paid-up amount	Total premium
Equity shares				
At the beginning of the year	509,461	5,094,610	5,094,610	
Increase during the year	0	0	0	0
i. Public Issues	0	0	0	0
ii. Rights issue	0	0	0	0
iii. Bonus issue	0	0	0	0
iv. Private Placement/ Preferential allotment	0	0	0	0
v. ESOPs	0	0	0	0
vi. Sweat equity shares allotted	0	0	0	0

vii. Conversion of Preference share	0	0	0	0
viii. Conversion of Debentures	0	0	0	0
ix. GDRs/ADRs	0	0	0	0
x. Others, specify <div></div>				
Decrease during the year	0	0	0	0
i. Buy-back of shares	0	0	0	0
ii. Shares forfeited	0	0	0	0
iii. Reduction of share capital	0	0	0	0
iv. Others, specify <div></div>				
At the end of the year	509,461	5,094,610	5,094,610	
Preference shares				
At the beginning of the year	0	0	0	
Increase during the year	0	0	0	0
i. Issues of shares	0	0	0	0
ii. Re-issue of forfeited shares	0	0	0	0
iii. Others, specify <div></div>				
Decrease during the year	0	0	0	0
i. Redemption of shares	0	0	0	0
ii. Shares forfeited	0	0	0	0
iii. Reduction of share capital	0	0	0	0
iv. Others, specify <div></div>				
At the end of the year	0	0	0	

(ii) Details of stock split/consolidation during the year (for each class of shares)

0

Class of shares		(i)	(ii)	(iii)
Before split / Consolidation	Number of shares			
	Face value per share			
After split / Consolidation	Number of shares			
	Face value per share			

(iii) Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) *

☐ Nil

[Details being provided in a CD/Digital Media]

☐ Yes ☒ No ☐ Not Applicable

Separate sheet attached for details of transfers

☒ Yes ☐ No

Note: In case list of transfer exceeds 10, option for submission as a separate sheet attachment or submission in a CD/Digital Media may be shown.

Date of the previous annual general meeting				<input style="width: 100%;" type="text"/>	
Date of registration of transfer (Date Month Year) <input style="width: 100%;" type="text"/>					
Type of transfer	<input style="width: 50px;" type="text"/>	1 - Equity, 2- Preference Shares, 3 - Debentures, 4 - Stock			
Number of Shares/ Debentures/ Units Transferred	<input style="width: 100px;" type="text"/>	Amount per Share/ Debenture/Unit (in Rs.)	<input style="width: 150px;" type="text"/>		
Ledger Folio of Transferor		<input style="width: 200px;" type="text"/>			
Transferor's Name	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>		
	Surname	middle name	first name		
Ledger Folio of Transferee		<input style="width: 200px;" type="text"/>			
Transferee's Name	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>		
	Surname	middle name	first name		

Date of registration of transfer (Date Month Year)				
Type of transfer		1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock		
Number of Shares/ Debentures/ Units Transferred		Amount per Share/ Debenture/Unit (in Rs.)		
Ledger Folio of Transferor				
Transferor's Name				
	Surname	middle name	first name	
Ledger Folio of Transferee				
Transferee's Name				
	Surname	middle name	first name	

(iv) *Indebtedness including debentures (Outstanding as at the end of financial year)

Particulars	Number of units	Nominal value per unit	Total value
Non-convertible debentures	0	0	0
Partly convertible debentures	0	0	0
Fully convertible debentures	0	0	0
Secured Loans (including interest outstanding/accrued but not due for payment) excluding deposits			0
Unsecured Loans (including interest outstanding/accrued but not due for payment) excluding deposits			0
Deposit			0
Total			0

Details of debentures

Class of debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0	0	0	0
Partly convertible debentures	0	0	0	0
Fully convertible debentures	0	0	0	0

(v) Securities (other than shares and debentures)

0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
Total					

V. *Turnover and net worth of the company (as defined in the Companies Act, 2013)**(i) Turnover**

574,047,000

(ii) Net worth of the Company

415,719,000

VI. (a) *SHARE HOLDING PATTERN - Promoters

S. No.	Category	Equity	Preference
--------	----------	--------	------------

		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	1	0	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	509,460	100	0	
10.	Others	0	0	0	
	Total	509,461	100	0	0

Total number of shareholders (promoters)

2

(b) *SHARE HOLDING PATTERN - Public/Other than promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	0	0	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	

2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others	0	0	0	
	Total	0	0	0	0

Total number of shareholders (other than promoters)

0

**Total number of shareholders (Promoters+Public/
Other than promoters)**

2

VII. *NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS
(Details, Promoters, Members (other than promoters), Debenture holders)

Details	At the beginning of the year	At the end of the year
Promoters	2	2
Members (other than promoters)	0	0
Debenture holders	0	0

VIII. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

(A) *Composition of Board of Directors

Category	Number of directors at the beginning of the year		Number of directors at the end of the year		Percentage of shares held by directors as at the end of year	
	Executive	Non-executive	Executive	Non-executive	Executive	Non-executive

A. Promoter	0	0	0	0	0	0
B. Non-Promoter	0	1	0	2	0	0
(i) Non-Independent	0	1	0	2	0	0
(ii) Independent	0	0	0	0	0	0
C. Nominee Directors representing	0	3	0	0	0	0
(i) Banks & FIs	0	0	0	0	0	0
(ii) Investing institutions	0	0	0	0	0	0
(iii) Government	0	0	0	0	0	0
(iv) Small share holders	0	0	0	0	0	0
(v) Others	0	3	0	0	0	0
Total	0	4	0	2	0	0

Number of Directors and Key managerial personnel (who is not director) as on the financial year end date

2

(B) (i) *Details of directors and Key managerial personnel as on the closure of financial year

Name	DIN/PAN	Designation	Number of equity share(s) held	Date of cessation (after closure of financial year : If any)
MARIAPPAN SOMASU	05185268	Director	0	
ANUJ KUMAR	08268864	Director	0	

(ii) Particulars of change in director(s) and Key managerial personnel during the year

6

Name	DIN/PAN	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation	Nature of change (Appointment/ Change in designation/ Cessation)
M SOMASUNDARAM	05185268	Additional director	05/09/2019	Appointment
ANUJ KUMAR	08268864	Director	10/07/2019	Change in designation
RAGHAVAN PUTRAN	00473091	Nominee director	21/09/2015	Change in designation
M VENKATARAMAN	02779536	Director	26/08/2019	Cessation
NARENDRA OSTAWAL	06530414	Nominee director	20/09/2019	Cessation
RAGHAVAN PUTRAN	00473091	Nominee director	18/10/2019	Cessation

IX. MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

A. MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS

Number of meetings held

1

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding
ANNUAL GENERAL MEETING	10/07/2019	2	2	100

B. BOARD MEETINGS

*Number of meetings held

4

S. No.	Date of meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	24/06/2019	4	4	100
2	05/09/2019	3	3	100
3	17/10/2019	3	2	66.67
4	29/01/2020	2	2	100

C. COMMITTEE MEETINGS

Number of meetings held

1

S. No.	Type of meeting	Date of meeting	Total Number of Members as on the date of the meeting	Attendance	
				Number of members attended	% of attendance
1	CSR Committee	24/06/2019	3	3	100

D. *ATTENDANCE OF DIRECTORS

S. No.	Name of the director	Board Meetings			Committee Meetings			Whether attended AGM held on
		Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	
								26/06/2020 (Y/N/NA)
1	MARIAPPAN	2	2	100	0	0	0	Not Applicable

2	ANUJ KUMAR	4	3	75	0	0	0	Yes
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X. *REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

☐ Nil

Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered

1

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1	Suresh Kuppuswami	CEO	10,034,000	0	0	3,942,000	13,976,000
	Total		10,034,000	0	0	3,942,000	13,976,000

Number of CEO, CFO and Company secretary whose remuneration details to be entered

0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total			0			0

Number of other directors whose remuneration details to be entered

2

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1	Raghavan Putran	Nominee Director	210,000	0	0	0	210,000
2	M Venkataraman	Director	90,000	0	0	0	90,000
	Total		300,000	0	0	0	300,000

XI. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

* A. Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year ☒ Yes ☐ No

B. If No, give reasons/observations

XII. PENALTY AND PUNISHMENT - DETAILS THEREOF

(A) DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS /OFFICERS ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

(B) DETAILS OF COMPOUNDING OF OFFENCES ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in Rupees)

XIII. Whether complete list of shareholders, debenture holders has been enclosed as an attachment

☒ Yes ☐ No

XIV. COMPLIANCE OF SUB-SECTION (2) OF SECTION 92, IN CASE OF LISTED COMPANIES

In case of a listed company or a company having paid up share capital of Ten Crore rupees or more or turnover of Fifty Crore rupees or more, details of company secretary in whole time practice certifying the annual return in Form MGT-8.

Name

G Subramaniam

Whether associate or fellow

☒ Associate ☐ Fellow

Certificate of practice number

8669

I/We certify that:

(a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.

(b) Unless otherwise expressly stated to the contrary elsewhere in this Return, the Company has complied with all the provisions of the Act during the financial year.

(c) The company has not, since the date of the closure of the last financial year with reference to which the last return was submitted or in the case of a first return since the date of the incorporation of the company, issued any invitation to the public to subscribe for any securities of the company.

(d) Where the annual return discloses the fact that the number of members, (except in case of a one person company), of the company exceeds two hundred, the excess consists wholly of persons who under second proviso to clause (ii) of sub-section (68) of section 2 of the Act are not to be included in reckoning the number of two hundred.

Declaration

I am Authorised by the Board of Directors of the company vide resolution no. ...

10

dated

30/05/2020

(DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

- Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
- All the required attachments have been completely and legibly attached to this form.

Note: Attention is also drawn to the provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

To be digitally signed by

Director

ANUJ KUMAR
Digitally signed by ANUJ KUMAR
Date: 2020.08.21 17:41:37 +05'30'

DIN of the director

08268864

To be digitally signed by

Subramaniam G
Digitally signed by Subramaniam G
Date: 2020.08.21 17:41:37 +05'30'

- ☐ Company Secretary
- ☒ Company secretary in practice

Membership number

11194

Certificate of practice number

8669

Attachments

1. List of share holders, debenture holders
2. Approval letter for extension of AGM;
3. Copy of MGT-8;
4. Optional Attachement(s), if any

Attach

Attach

Attach

Attach

List of attachments

Shareholder List for Sterling 31st March 20

MGT-8 - STERLING SOFTWARE.pdf

TRansfer details.pdf

SSDG Financial statements 310320 Englis

Remove attachment

Modify

Check Form

Prescrutiny

Submit

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

Form No. MGT-8

[Pursuant to section 92(2) of the Companies Act, 2013 and rule 11 (2) of Companies (Management and Administration) Rules, 2014]


CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE

I have examined the registers, records and books and papers of M/s. **STERLING SOFTWARE PRIVATE LIMITED (CIN: U72900TN2013PTC091483)** (the Company) having its Registered Office at **F-79A, Phase II, Spencers Plaza, New No.172 (old NO. 769, Anna Salai, Chennai 600 002**, as required to be maintained under the Companies Act, 2013 (the Act) and the rules made thereunder for the financial year ended on **31.03.2020** In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished to me by the company, its officers and agents, I certify that:



A. the Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately.

B. during the aforesaid financial year the Company has complied with provisions of the Act & Rules made there under in respect of:


1. its status under the Act
2. Maintenance of registers/records & making entries therein within the time prescribed therefor;
3. filing of forms and returns as stated in the annual return, with the Registrar of Companies, Regional Director, Central Government, the Tribunal, Court or other authorities within the prescribed time;

Sub


4. calling/ convening/ holding meetings of Board of Directors or its committees, if any, and the meetings of the members of the company on due dates as stated in the annual return in respect of which meetings, proper notices were given and the proceedings including the circular resolutions and resolutions passed by postal ballot, if any, have been properly recorded in the Minute Book/registers maintained for the purpose and the same have been signed;
5. Closure of Register of Members - **Not Applicable**
6. advances/ loans to its directors and/or persons or firms or companies referred in section 185 of the Act - **Not Applicable**
7. contracts/ arrangements with related parties as specified in section 188 of the Act
8. issue or allotment or transfer or transmission shares or buy back of securities/ redemption of preference shares or debentures/ alteration or reduction of share capital/ conversion of shares/ securities and issue of security certificates in all instances.
9. keeping in abeyance the rights to dividend rights shares and bonus shares pending registration of transfer of shares in compliance with the provisions of the Act - **Not Applicable**
10. declaration/ payment of dividend transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with section 125 of the Act - **Not Applicable**
11. signing of audited financial statement as per the provisions of section 134 of the Act and report of directors is as per sub - sections (3) (4) and (5) thereof;
12. constitution/ appointment/ re-appointments/ retirement/ filling up casual vacancies/ disclosures of the of the Directors, Key Managerial Personnel and the remuneration paid to them;
13. appointment/reappointment/filling up casual vacancies of auditors as per the provisions of section 139 of the Act - **Not Applicable**
14. approvals required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act; **Not Applicable**

15. acceptance/renewal/repayment of deposits; **Not Applicable**
16. borrowings from its directors, members, public financial institutions, banks and others and creation/modification/satisfaction of charges in that respect, wherever applicable - **Not Applicable**
17. loans and investments or guarantees given or providing of securities to other bodies corporate or persons falling under the provisions of section 186 of the Act - **Not Applicable**
18. alteration of the provisions of the Memorandum and/or Articles of Association of the Company - **Not Applicable**



G SUBRAMANIAM
COMPANY SECRETARY IN PRACTICE
MEMBERSHIP NO. 11194
CP NO. 8669

UDIN NUMBER: A011194B000592918

Place: Chennai
Dated: 19/08/2020



Shareholder List for Sterling Software Private Limited as on 31st March, 2020

S.no	Name of the Shareholder	No. of shares held	% of holding
1	Computer Age Management Services Limited	509460	99.999
2	Computer Age Management Services Limited jointly with Mr. G Manikandan*	1	0.001
	Total	509461	100%

Financial statements as of 31.03.2020

of

Sterling Software (Deutschland) GmbH,
Frankfurt am Main

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INDEX

	<u>Number</u>
Balance sheet as of 31.03.2020	1
Profit and Loss Statement for the period 01.04.2019-31.03.2020	2
Legal Information	3
Summary of the general ledger accounts (balance sheet) 31.03.2020	4
Summary of general ledger accounts (profit and loss statement) for the period 01.04.2019 - 31.03.2020	5
Purchased services from third parties 01.04.2019 - 31.03.2020	6
Legal Terms for chartered accountants	

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- II -

Certificate on the Preparation of the Annual Financial Statements with
Plausibility Appraisal of the Maintenance of Accounts

In accordance with our engagement, we have prepared the annual financial statements below – consisting of the balance sheet, income statement and notes to the annual financial statements – of Sterling Software (Deutschland) GmbH for the financial year from 01.04.2019 to 31.03.2020 on the basis of the accounting records maintained by us and the documents and asset records also submitted to us, as well as the information we were provided, and assessed the plausibility of those documents and asset records that were submitted to us and in the preparation of which we did not take part. Nevertheless, the accounting as well as the preparation of the inventory and annual financial statements according to German commercial law and the supplementary provisions of the articles of association are the responsibility of the company's legal representatives.

Preparation by us has been conducted in compliance with the IDW standards: Principles for the Preparation of Annual Financial Statements by Auditors (IDW S 7). This includes the activities which are necessary to prepare the legally prescribed balance sheet and income statement and, if necessary, notes to the annual financial statements on the basis of the accounting and required inventories, as well as the given requirements in respect of the applicable accounting and valuation methods including making closing entries. We carried out interviews and analytical procedures to evaluate the plausibility of the accounting documents and inventory records submitted to us and in the preparation of which we did not take part. In the course thereof, we did not become aware of any circumstances to doubt the plausibility of the documents submitted to us.

Frankfurt, 1. April 2020

TREU-GMBH
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft



Saur
Wirtschaftsprüfer

BALANCE SHEET

Sterling Software (Deutschland) GmbH
Frankfurt am Main

as at

ASSETS

31. March 2020

EQUITY AND LIABILITIES

	EUR	Financial year EUR	Previous year EUR		EUR	Financial year EUR	Previous year EUR
A. Fixed assets				A. Equity			
I. Tangible fixed assets				I. Subscribed capital		680.000,00	415.000,00
1. Other equipment, operating and office equipment		1.588,00	562,00	II. Accumulated losses brought forward		451.782,87-	281.045,50-
B. Current assets				III. Net loss for the financial year		222.087,95-	170.737,37-
I. Receivables and other assets				Deficit not covered		0,00	36.782,87
1. Trade receivables	54.213,28		87.774,40				
2. Other assets	<u>8.118,51</u>	62.331,79	7.539,80	Book equity		6.129,18	0,00
- of which due after more than one year EUR 4.724,00 (EUR 4.000,00)				B. Provisions			
II. Cash-in-hand, central bank balances, bank balances and cheques		7.968,48	44.300,17	1. Other provisions		29.933,00	29.245,00
C. Prepaid expenses		2.981,05	3.639,92	C. Liabilities			
D. Deficit not covered by equity		0,00	36.782,87	1. Payments received on account of orders	24.000,00		24.000,00
				- of which due within one year EUR 24.000,00 (EUR 24.000,00)			
				2. Trade payables	0,00		21.544,50
				- of which due within one year EUR 0,00 (EUR 21.544,50)			
				3. Liabilities to affiliated companies	0,00		85.491,45
Carry forward		74.869,32	180.599,16	Carry forward	24.000,00	36.062,18	160.280,95

BALANCE SHEET

Sterling Software (Deutschland) GmbH
Frankfurt am Main

as at

ASSETS

31. March 2020

EQUITY AND LIABILITIES

	EUR	Financial year EUR	Previous year EUR		EUR	Financial year EUR	Previous year EUR
Carry forward		74.869,32	180.599,16	Carry forward	24.000,00	36.062,18	160.280,95
				- of which due within one year EUR 0,00 (EUR 85.491,45)			
				4. Other liabilities	<u>14.807,14</u>	38.807,14	20.318,21
				- of which taxes EUR 5.908,68 (EUR 20.318,21)			
				- of which due within one year EUR 14.807,14 (EUR 20.318,21)			
		<u>74.869,32</u>	<u>180.599,16</u>			<u>74.869,32</u>	<u>180.599,16</u>

INCOME STATEMENT from 01.04.2019 to 31.03.2020

Sterling Software (Deutschland) GmbH
Frankfurt am Main

	EUR	Financial year EUR	Previous year EUR
1. Sales		<u>369.164,00</u>	<u>376.712,90</u>
2. Gross revenue for the period		369.164,00	376.712,90
3. Other operating income			
a) Income from reversal of provisions	243,23		2,39
b) Miscellaneous other operating income	<u>668,89</u>	912,12	322,58
4. Personnel expenses			
a) Wages and salaries	375.025,15		255.575,88
b) Social security, post-employment and other employee benefit costs	<u>56.399,66</u>	431.424,81	30.973,70
5. Depreciation, amortisation and write-downs			
a) Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets		1.466,81	555,00
6. Other operating expenses			
a) Occupancy costs	30.766,77		23.591,96
b) Insurance premiums, fees and contributions	2.310,29		1.090,57
c) Advertising and travel expenses	10.252,61		9.501,21
d) Miscellaneous operating costs	112.566,74		226.486,92
e) Losses on disposal of fixed assets	229,00		0,00
f) Losses on write-downs or on disposal of current assets and transfers to valuation allowances on receivables	3.100,00		0,00
g) Miscellaneous other operating expenses	<u>47,04</u>	<u>159.272,45</u>	<u>0,00</u>
7. Net income/net loss after tax		222.087,95-	170.737,37-
8. Net loss for the financial year		<u>222.087,95</u>	<u>170.737,37</u>

Legal information

Registered company name: Sterling Software (Deutschland) GmbH

Company's seat: Frankfurt am Main

Register entry: Handelsregister

Court of registration: Frankfurt am Main

Register number: 107946

BALANCE SHEET ACCOUNTS as at 31.03.2020

Sterling Software (Deutschland) GmbH
Frankfurt am Main

ASSETS

Account	Description	EUR	Financial year EUR	Previous year EUR
	Other equipment, operating and office equipment			
420	Office fittings		1.588,00	562,00
	Trade receivables			
998	Spec valuatn allowances rec due w/in 1y	3.100,00-		0,00
1400	Trade receivables	<u>57.313,28</u>	54.213,28	87.774,40
	Other assets			
1527	Security deposits due > 1 year	4.724,00		4.000,00
1548	Input tax ded. following period/year	0,00		3.040,00
1571	Deductible input tax, 7%	7,47		0,00
1576	Deductible input tax, 19%	18.272,88		0,00
1577	Deductbl inpt tax sec 13b UStG 19%	12.488,83		0,00
1588	Acquisition tax liability	27,04		0,00
1600	Trade payables	0,00		499,80
1776	VAT, 19%	19.047,12-		0,00
1780	VAT prepayments	2.173,24		0,00
1781	VAT prepayments 1/11	1.961,00		0,00
1787	VAT under section 13b UStG, 19%	<u>12.488,83-</u>	8.118,51	0,00
	of which due after more than one year EUR 4.724,00 (EUR 4.000,00)			
1527	Security deposits due > 1 year			
	Cash-in-hand, central bank balances, bank balances and cheques			
1200	Bank		7.968,48	44.300,17
	Prepaid expenses			
980	Prepaid expenses		2.981,05	3.639,92
	Deficit not covered by equity			
	Equity deficit		0,00	36.782,87
	Total assets		<u>74.869,32</u>	<u>180.599,16</u>

BALANCE SHEET ACCOUNTS as at 31.03.2020

Sterling Software (Deutschland) GmbH
Frankfurt am Main

EQUITY AND LIABILITIES

Account	Description	EUR	Financial year EUR	Previous year EUR
	Subscribed capital			
800	Subscribed capital		680.000,00	415.000,00
	Accumulated losses brought forward			
868	Accumlted losses bef apprprtn net prft		451.782,87-	281.045,50-
	Net loss for the financial year			
	Net loss for the financial year		222.087,95-	170.737,37-
	Deficit not covered			
	Equity deficit		0,00	36.782,87
	Other provisions			
961	Provisions for vacation pay	18.235,00		5.090,00
965	Provisions for personnel expenses	0,00		15.864,00
970	Other provisions	<u>11.698,00</u>	29.933,00	8.291,00
	Payments received on account of orders			
1718	Payments rcvd orders 19% VAT (liablt)		24.000,00	24.000,00
	of which due within one year EUR 24.000,00 (EUR 24.000,00)			
1718	Payments rcvd orders 19% VAT (liablt)			
	Trade payables			
1600	Trade payables		0,00	21.544,50
	of which due within one year EUR 0,00 (EUR 21.544,50)			
1600	Trade payables			
	Liabilities to affiliated companies			
1631	Trd pybls to affltd comp due w/in1 y		0,00	85.491,45
	of which due within one year EUR 0,00 (EUR 85.491,45)			
1631	Trd pybls to affltd comp due w/in1 y			
	Other liabilities			
1400	Trade receivables	28.560,00		28.560,00
1571	Deductible input tax, 7%	0,00		91,56-
1576	Deductible input tax, 19%	0,00		21.441,67-
1577	Deductbl inpt tax sec 13b UStG 19%	0,00		21.487,93-
1588	Acquisition tax liability	0,00		33,30-
1593	Allctn acc payments rcvd account orders	28.560,00-		28.560,00-
1740	Payroll liabilities	8.898,46		0,00
Carry forward		8.898,46	60.062,18	117.226,49

BALANCE SHEET ACCOUNTS as at 31.03.2020

Sterling Software (Deutschland) GmbH
Frankfurt am Main

EQUITY AND LIABILITIES

Account Description	EUR	Financial year EUR	Previous year EUR
Carry forward	8.898,46	60.062,18	117.226,49
Other liabilities			
1741 Wage and church tax payables	5.908,68		8.014,70
1776 VAT, 19%	0,00		55.510,40
1780 VAT prepayments	0,00		21.640,36-
1787 VAT under section 13b UStG, 19%	<u>0,00</u>	14.807,14	21.487,93
of which taxes EUR 5.908,68 (EUR 20.318,21)			
1571 Deductible input tax, 7%			
1576 Deductible input tax, 19%			
1577 Deductbl inpt tax sec 13b UStG 19%			
1588 Acquisition tax liability			
1741 Wage and church tax payables			
1776 VAT, 19%			
1780 VAT prepayments			
1787 VAT under section 13b UStG, 19%			
of which due within one year EUR 14.807,14 (EUR 20.318,21)			
1400 Trade receivables			
1571 Deductible input tax, 7%			
1576 Deductible input tax, 19%			
1577 Deductbl inpt tax sec 13b UStG 19%			
1588 Acquisition tax liability			
1593 Allctn acc payments rcvd account orders			
1740 Payroll liabilities			
1741 Wage and church tax payables			
1776 VAT, 19%			
1780 VAT prepayments			
1787 VAT under section 13b UStG, 19%			
Total equity and liabilities		<u>74.869,32</u>	<u>180.599,16</u>

Income statement ACCOUNTS from 01.04.2019 to 31.03.2020

Sterling Software (Deutschland) GmbH
Frankfurt am Main

Account	Description	EUR	Financial year EUR	Previous year EUR
Sales				
8336	Tax-exemt other serv. s. 18b UStG	0,00		3.300,00
8338	Tax-exempt sales 3rd country	268.916,00		105.252,90
8400	Revenue, 19% VAT	<u>100.248,00</u>	369.164,00	268.160,00
Income from reversal of provisions				
2735	Income from reversal of provisions		243,23	2,39
Miscellaneous other operating income				
2749	Refunds AAG		668,89	322,58
Wages and salaries				
4120	Salaries	375.025,15-		239.711,88-
4129	Management bonuses paid to employees	<u>0,00</u>	375.025,15-	15.864,00-
Social security, post-employment and other employee benefit costs				
4130	Statutory social security expenses	55.262,77-		30.687,40-
4138	Contrib. to occup. health/safety agency	1.000,00-		170,00-
4140	Vol. social benfts not subj to wage tx	<u>136,89-</u>	56.399,66-	116,30-
Depreciation, amortisation and write-downs				
Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets				
4830	Depreciation of tangible fixed assets	707,18-		555,00-
4855	Immediate write-off of low-value assets	<u>759,63-</u>	1.466,81-	0,00
Occupancy costs				
4210	Rent (immovable property)	30.757,47-		23.485,61-
4280	Other occupancy costs	<u>9,30-</u>	30.766,77-	106,35-
Insurance premiums, fees and contributions				
4360	Insurance premiums	2.110,29-		910,57-
4380	Contributions	<u>200,00-</u>	2.310,29-	180,00-
Advertising and travel expenses				
4600	Advertising expenses	5.160,40-		3.734,40-
4630	Gifts, deductible, without s. 37b EStG	237,17-		0,00
4650	Entertainment expenses	975,56-		771,94-
4653	Small gifts	0,00		8,49-
4654	Non-deductible entertainm. expenses	421,09-		360,21-
4660	Employee travel expenses	<u>3.458,39-</u>	10.252,61-	4.626,17-
Carry forward			106.145,17-	55.749,55

Income statement ACCOUNTS from 01.04.2019 to 31.03.2020

Sterling Software (Deutschland) GmbH
Frankfurt am Main

Account Description	EUR	Financial year EUR	Previous year EUR
Carry forward		106.145,17-	55.749,55
Miscellaneous operating costs			
4900 Other operating expenses	658,78-		7.407,16-
4909 Purchased services/third-party services	34.663,80-		104.405,38-
4910 Postage	98,15-		200,28-
4920 Telephone	484,66-		679,10-
4930 Office supplies	84,17-		195,35-
4940 Newspapers, books (specialist lit.)	275,00-		275,00-
4945 Training costs	0,00		75,00-
4950 Legal and consulting expenses	3.905,70-		12.009,39-
4955 Bookkeeping expenses	7.731,70-		8.660,00-
4957 Period-end closing and audit costs	21.255,00-		6.754,75-
4970 Incidental monetary transaction costs	342,86-		334,06-
4986 IC-costs	<u>43.066,92-</u>	112.566,74-	85.491,45-
Losses on disposal of fixed assets			
2310 Disposals tngbl fxd ass. net carr. amnt.		229,00-	0,00
Losses on write-downs or on disposal of current assets and transfers to valuation allowances on receivables			
2451 Transfer spec. valuatin allownc rcvbls		3.100,00-	0,00
Miscellaneous other operating expenses			
2151 Cur. transl. losses (not s. 256a HGB)		47,04-	0,00
Net loss for the financial year			
Net loss for the financial year		<u>222.087,95-</u>	<u>170.737,37-</u>

Purchased services from third parties, 01.04.2019- 31.03.2020

		Name of creditor	Invoice No.	Date	Debit	Credit	Balance		S/H	contra account	Description	VAT%
BL	Account number						31.3.20					
1	70102 Allianz Versicherung AG	AS-9856623708	08.04.2019	08.04.2019		490,13	0,00 S			980 Allianz, legal costs insurance 1.5.19-30.4.20		
1		AS-9856623708	06.06.2019	06.06.2019		91,09	0,00 S		div.	Allianz, legal costs insurance May/June 19		
1		GHV90/0490/9037939/304	10.04.2019	10.04.2019		769,69	0,00 S			980 Allianz, D&O insurance 1.5.19-30.4.20		
1	70103 Artisan Ltd.	AGB1000120A	06.08.2019	06.08.2019		2.500,00	0,00 S			4909 Artisan Ltd. 07.19		19,00
1		AGB1000140A	25.08.2019	25.08.2019		2.500,00	0,00 S			4909 Artisan Ltd. 08.19		19,00
1		AGB1000150A	24.09.2019	24.09.2019		2.500,00	0,00 S			4909 Artisan Ltd. 09.19		19,00
1		AGB1000190A	29.10.2019	29.10.2019		2.663,80	0,00 S			4909 Artisan Ltd. 10.19		19,00
1		AGB1000190A	30.11.2019	30.11.2019		2.500,00	0,00 S			4909 Artisan Ltd. 11.19		19,00
1		AGB1000190A	26.12.2019	26.12.2019		2.500,00	0,00 S			4909 Artisan Ltd. 12.19		19,00
1		AGB100089A	30.05.2019	30.05.2019		2.500,00	0,00 S			4909 Artisan Ltd. 05.19		19,00
1		AGB10008A	28.04.2019	28.04.2019		2.500,00	0,00 S			4909 Artisan Ltd. 04.19		19,00
1		AGB100099A	23.06.2019	23.06.2019		2.500,00	0,00 S			4909 Artisan Ltd. 06.19		19,00
1		AGB10013A	31.03.2019	31.03.2019		2.500,00	0,00 S			4909 Artisan Ltd. 03.19		19,00
1	70104 APCOA PARKING Deutschland GmbH	4371117	31.07.2019	31.07.2019		259,00	0,00 S			980 APCOA PARKING Deutschland GmbH, parking 08.19		19,00
1		4381909	01.09.2019	01.09.2019		259,00	0,00 S			4210 APCOA PARKING Deutschland GmbH, parking 09.19		19,00
1		4407394	01.10.2019	01.10.2019		259,00	0,00 S			4210 APCOA PARKING Deutschland GmbH, parking 10.19		19,00
1		4434692	01.11.2019	01.11.2019		259,00	0,00 S			4210 APCOA PARKING Deutschland GmbH, parking 10.19		19,00
1		4454263	01.12.2019	01.12.2019		259,00	0,00 S			4210 APCOA PARKING Deutschland GmbH, parking 12.19		19,00
1		4486198	01.01.2020	01.01.2020		259,00	0,00 S			4210 APCOA PARKING Deutschland GmbH, parking 12.19		19,00
1		4506031	01.02.2020	01.02.2020		259,00	0,00 S			4210 APCOA PARKING Deutschland GmbH, parking 12.19		19,00
1		4525756	01.03.2020	01.03.2020		259,00	0,00 S			4210 APCOA PARKING Deutschland GmbH, parking 12.19		19,00
1	70202 BVI Bundesverband Investment und Asset M	SEM-02042019/1/038	08.04.2019	08.04.2019		547,40	0,00 S			4600 BVI Fund Operations conference 2.4.19		19,00
1		SEM-24092019/1/036	08.10.2019	08.10.2019		380,80	0,00 S			4600 BVI Fund Operations conference 24.9.19		19,00
1	70204 Bundesanzeiger Verlag	86722306	11.09.2019	11.09.2019		33,92	0,00 S			970 Bundesanzeiger Verlag, Hinterlegung JA 31.3.19		19,00
1	70206 Berglund, Markus	2019-03	31.03.2019	31.03.2019		19.040,00	0,00 S			4909 Berglund, Markus 03.19		19,00
1		2019-03	01.04.2019	01.04.2019		19.040,00	0,00 S			4909 Berglund, Markus 03.19		19,00
1		2019-03	01.04.2019	01.04.2019		-19.040,00	0,00 S			4909 Berglund, Markus 03.19 cancellation, included in 03.19		19,00
1	70401 DB Vertrieb GmbH	2019073215829	01.04.2019	01.04.2019		62,00	0,00 S			4660 DB Vertrieb GmbH, bahncard 25		19,00
1		2VH3	26.06.2019	26.06.2019		134,80	0,00 S		div.	DB Vertrieb GmbH, train VAT		19,00
1		TBOABF	09.10.2019	09.10.2019		81,30	0,00 S			4660 DB Vertrieb GmbH, train		19,00
1	70402 DENK Rechtsanwälte	60700	25.06.2019	25.06.2019		119,00	0,00 S			4950 Denk-Rechtsanwälte, notary invoice		19,00
1		N-1900649	16.12.2019	16.12.2019		2.596,22	0,00 S			4950 DENK Rechtsanwälte, legal costs capital increase		19,00
1	70403 Dropbox International Unlimited Company	7R88RGQJTTGL	21.08.2019	21.08.2019		119,88	0,00 S			4900 Dropbox Plus 1 TB		19,00
1	70404 DHL	52559494577501	16.09.2019	16.09.2019		41,92	0,00 S		div.	DHL, post services		19,00
1	70405 dogado GmbH	90109577	20.04.2019	20.04.2019		14,90	0,00 S			4900 dogado GmbH, Client Backup V2		19,00
1		90116413	20.05.2019	20.05.2019		14,90	0,00 S			4900 dogado GmbH, Client Backup V2		19,00
1		90123740	20.06.2019	20.06.2019		14,90	0,00 S			4900 dogado GmbH, Client Backup V2		19,00
1		90130333	20.07.2019	20.07.2019		14,90	0,00 S			4900 dogado GmbH, Client Backup V2		19,00
1		90137387	20.08.2019	20.08.2019		14,90	0,00 S			4900 dogado GmbH, Client Backup V2		19,00
1		90145866	20.09.2019	20.09.2019		14,90	0,00 S			4900 dogado GmbH, Client Backup V2		19,00
1		90153606	20.10.2019	20.10.2019		14,90	0,00 S			4900 dogado GmbH, Client Backup V2		19,00
1		90162974	20.11.2019	20.11.2019		14,90	0,00 S			4900 dogado GmbH, Client Backup V2		19,00
1	70502 Euroforum	40022317	15.04.2019	15.04.2019		476,00	0,00 S			980 Euroforum, Artificial Intelligence 5-6.9.19		19,00
1	70701 Gerichtskasse Frankfurt	X070579002011X	19.09.2019	19.09.2019		70,00	0,00 S			4950 Gerichtskasse FFM, fee change share capital		
1		X070967402014X	05.10.2019	05.10.2019		30,00	0,00 S			4950 Gerichtskasse FFM, fee change share capital		
1	70703 Gerichtskasse Hagen	711457	03.01.2020	03.01.2020		4,50	0,00 S			4950 Gerichtskasse Hagen, fee commercial register		
1		05032019	05.03.2019	05.03.2019		4,50	0,00 S			4950 Gerichtskasse Hagen, fee for excerpt from commercial register		
1		711457-08	02.08.2019	02.08.2019		4,50	0,00 S			4950 Gerichtskasse Hagen, fee for excerpt from commercial reg.		
1	70802 HRB Treuhand GmbH	60700119103	26.06.2019	26.06.2019		2.320,50	0,00 S			970 HRB Treuhand GmbH, audit financ. statem. 31.3.19		19,00
1		60700/19129	18.09.2019	18.09.2019		2.320,50	0,00 S			4957 HRB Treuhand GmbH, audit interim financ. statem. 30.6.19/18		19,00
1		60700/19145	29.10.2019	29.10.2019		2.320,50	0,00 S			970 HRB Treuhand GmbH, audit interim financ. statem. 30.9.19/18		19,00
1		60700/19165	12.12.2019	12.12.2019		2.856,00	0,00 S			4957 HRB T. GmbH, audit int. fin. stat. + comfort I. 30.9.18/19		19,00
1		60700/20004	21.01.2020	21.01.2020		3.391,50	0,00 S		div.	HRB T. GmbH, limited review. 31.12.18/19		19,00
1	70804 HISCOX	6641452/2019/009974	01.04.2019	01.04.2019		674,73	0,00 S			980 HISCOX, pecuniary damage liability insurance 4.19-03.20		
1	70901 Industrie- und Handelskammer	961057021	18.04.2019	18.04.2019		200,00	0,00 S			4380 IHK, chamber of commerce, prepayment 2019		
1	Lapstars	0	27.09.2019	27.09.2019		2.335,00	0,00 S			420 Lenovo Thinkpad X1 Carbon Gen.7 2019		19,00
1	NH Hotel	0	21.05.2019	21.05.2019		914,89				4660 NH Hotel room		19,00
1	71801 Regus Frankfurt Messe Turm GmbH & Co KG	1484-2019-246INV	01.04.2019	01.04.2019		6.345,56	0,00 S		div.	Regus, rent 04.19		19,00
1		1484-2019-319INV	30.04.2019	30.04.2019		2.810,78	0,00 S			980 Regus, rent 06.19		19,00
1		1484-2019-400INV	31.05.2019	31.05.2019		2.810,78	0,00 S			980 Regus, rent 07.19		19,00
1		1484-2019-471INV	28.06.2019	28.06.2019		2.821,49	0,00 S		div.	Regus, rent 08.19		19,00
1		1484-2019-546INV	31.07.2019	31.07.2019		2.810,78	0,00 S			980 Regus, rent 09.19		19,00
1		1484-2019-623INV	30.08.2019	30.08.2019		2.811,14	0,00 S		div.	Regus, rent 10.19		19,00
1		1484-2019-704INV	30.09.2019	30.09.2019		2.810,78	0,00 S			980 Regus, rent 11.19		19,00
1		1484-2019-803INV	31.10.2019	31.10.2019		2.810,78	0,00 S			980 Regus, rent 12.19		19,00
1		1484-2019-884INV	29.11.2019	29.11.2019		2.810,78	0,00 S			980 Regus, rent 01.20		19,00
1		1484-2019-966INV	01.01.2020	01.01.2020		2.810,78	0,00 S			980 Regus, rent 02.20		19,00

1		1484-2020-147INV	28.02.2020	28.02.2020	2.923,21	0,00 S		980 Regus, rent 04.20	19,00
1		1484-2020-70INV	31.01.2020	31.01.2020	2.810,78	0,00 S		980 Regus, rent 03.20	19,00
1	71802 Rebtel	abef4f726	29.10.2019	29.10.2019	20,00	0,00 S		4920 Rebtel	19,00
1	71901 SV Sparkassen Versicherung	50074876347	16.09.2019	16.09.2019	119,00	0,00 S		980 SV Sparkassen Versicherung, business liability ins.19/20	
1	71902 Stahl, Jürgen - EDV-Beratung	Ster07/2019	31.08.2019	31.08.2019	2.380,00	0,00 S		4909 Stahl, Jürgen - EDV-Beratung 07.19	19,00
1		Ster08/2019	31.08.2019	31.08.2019	2.380,00	0,00 S		4909 Stahl, Jürgen - EDV-Beratung 08.19	19,00
1		Ster09/2019	17.06.2019	17.06.2019	2.380,00	0,00 S		970 Stahl, Jürgen - EDV-Beratung 09.19	19,00
1		Ster10/2019	17.06.2019	17.06.2019	2.380,00	0,00 S		4909 Stahl, Jürgen - EDV-Beratung 10.19	19,00
1		Ster11/2019	30.11.2019	30.11.2019	2.380,00	0,00 S		4909 Stahl, Jürgen - EDV-Beratung 11.19	19,00
1		Ster12/2019	17.06.2019	17.06.2019	2.380,00	0,00 S		4909 Stahl, Jürgen - EDV-Beratung 12.19	19,00
1	72001 TREU-GMBH	2019/10009	14.10.2019	14.10.2019	2.082,50	0,00 S		970 TREU-GMBH, consulting Q3/19	19,00
1		2019/10079	11.11.2019	11.11.2019	214,20	0,00 S		970 TREU, payroll 09.19	19,00
1		2019/10080	11.11.2019	11.11.2019	550,38	0,00 S	div.	TREU, accounting 10.19	19,00
1		2019/10113	05.12.2019	05.12.2019	214,20	0,00 S		970 TREU, payroll 11.19	19,00
1		2019/10114	05.12.2019	05.12.2019	470,05	0,00 S	div.	TREU, accounting 11.19	19,00
1		2019/9624	16.05.2019	16.05.2019	1.383,38	0,00 S	div.	TREU, accounting 2-4.19	19,00
1		2019/9625	16.05.2019	16.05.2019	502,78	0,00 S	div.	TREU, payroll 03-04.19	19,00
1		2019/9626	16.05.2019	16.05.2019	166,60	0,00 S		970 TREU, consulting Q1.19	19,00
1		2019/9702	11.06.2019	11.06.2019	238,00	0,00 S		970 TREU, payroll 05.19	19,00
1		2019/9713	12.06.2019	12.06.2019	630,70	0,00 S	div.	TREU, accounting 5.19	19,00
1		2019/9756	05.07.2019	05.07.2019	550,38	0,00 S	div.	TREU, accounting 6.19	19,00
1		2019/9765	05.07.2019	05.07.2019	345,10	0,00 S	div.	TREU, payroll 06.19	19,00
1		2019/9770	05.07.2019	05.07.2019	41,65	0,00 S		4950 TREU-GMBH, consulting Q2/19	19,00
1		2019/9849	06.08.2019	06.08.2019	238,00	0,00 S		970 TREU, payroll 07.19	19,00
1		2019/9850	06.08.2019	06.08.2019	523,60	0,00 S	div.	TREU, accounting 7.19	19,00
1		2019/9912	05.09.2019	05.09.2019	238,00	0,00 S		970 TREU, payroll 08.19	19,00
1		2019/9913	05.09.2019	05.09.2019	550,38	0,00 S	div.	TREU, accounting 8.19	19,00
1		2019/9947	12.09.2019	12.09.2019	4.539,85	0,00 S	div.	TREU-GMBH, financial statements/disclosure 31.3.19	19,00
1		2019/9959	07.10.2019	07.10.2019	238,00	0,00 S		970 TREU, payroll 09.19	19,00
1		2019/9960	07.10.2019	07.10.2019	496,83	0,00 S	div.	TREU, accounting 9.19	19,00
1		2020/1048	09.01.2020	09.01.2020	470,05	0,00 S	div.	TREU, payroll 12.19	19,00
1		2020/1049	09.01.2020	09.01.2020	214,20	0,00 S		970 TREU, payroll 12.19	19,00
1		2020/1050	09.01.2020	09.01.2020	2.587,66	0,00 S		970 TREU, consulting Q4.19	19,00
1		2020/1152	05.02.2020	05.02.2020	214,20	0,00 S		970 TREU, payroll 01.20	19,00
1		2020/1153	05.02.2020	05.02.2020	470,05	0,00 S	div.	TREU, accounting 01.20	19,00
1		2020/1224	05.03.2020	05.03.2020	470,05	0,00 S	div.	TREU, accounting 02.20	19,00
1		2020/1225	05.03.2020	05.03.2020	267,75	0,00 S	div.	TREU, payroll 02.20	19,00
1		2020/1256	25.03.2020	25.03.2020	965,98	0,00 S		970 TREU-GMBH, tax returns/E-balance sheet FY 2018	19,00
1	72003 TonerPartner Deutschland GmbH	711457	06.01.2020	06.01.2020	56,64	0,00 S		4930 TonerPartner Deutschland GmbH, cartridges	19,00
1		TOP2128136	10.09.2019	10.09.2019	32,76	0,00 S		4930 TonerPartner Deutschland GmbH, cartridges	19,00
1	72204 VBG Verwaltungsberufsgenossenschaft	VBG2018	23.04.2019	23.04.2019	217,52	0,00 S		970 VBG, Beitrag 2018	
1	72301 WM Gruppe	50037566	04.10.2019	04.10.2019	59,50	0,00 S		4600 WM Gruppe, 8. Investmentfonddays 23-24.10.19	19,00
1	72401 XING	PRM119050079290	19.05.2019	19.05.2019	95,40	0,00 S		4600 Xing membership	19,00

General Engagement Terms

for

Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften

[German Public Auditors and Public Audit Firms]
as of January 1, 2017

DokID:

1. Scope of application

(1) These engagement terms apply to contracts between German Public Auditors (*Wirtschaftsprüfer*) or German Public Audit Firms (*Wirtschaftsprüfungsgesellschaften*) – hereinafter collectively referred to as "German Public Auditors" – and their engaging parties for assurance services, tax advisory services, advice on business matters and other engagements except as otherwise agreed in writing or prescribed by a mandatory rule.

(2) Third parties may derive claims from contracts between German Public Auditors and engaging parties only when this is expressly agreed or results from mandatory rules prescribed by law. In relation to such claims, these engagement terms also apply to these third parties.

2. Scope and execution of the engagement

(1) Object of the engagement is the agreed service – not a particular economic result. The engagement will be performed in accordance with the German Principles of Proper Professional Conduct (*Grundsätze ordnungsmäßiger Berufsausübung*). The German Public Auditor does not assume any management functions in connection with his services. The German Public Auditor is not responsible for the use or implementation of the results of his services. The German Public Auditor is entitled to make use of competent persons to conduct the engagement.

(2) Except for assurance engagements (*betriebswirtschaftliche Prüfungen*), the consideration of foreign law requires an express written agreement.

(3) If circumstances or the legal situation change subsequent to the release of the final professional statement, the German Public Auditor is not obligated to refer the engaging party to changes or any consequences resulting therefrom.

3. The obligations of the engaging party to cooperate

(1) The engaging party shall ensure that all documents and further information necessary for the performance of the engagement are provided to the German Public Auditor on a timely basis, and that he is informed of all events and circumstances that may be of significance to the performance of the engagement. This also applies to those documents and further information, events and circumstances that first become known during the German Public Auditor's work. The engaging party will also designate suitable persons to provide information.

(2) Upon the request of the German Public Auditor, the engaging party shall confirm the completeness of the documents and further information provided as well as the explanations and statements, in a written statement drafted by the German Public Auditor.

4. Ensuring independence

(1) The engaging party shall refrain from anything that endangers the independence of the German Public Auditor's staff. This applies throughout the term of the engagement, and in particular to offers of employment or to assume an executive or non-executive role, and to offers to accept engagements on their own behalf.

(2) Were the performance of the engagement to impair the independence of the German Public Auditor, of related firms, firms within his network, or such firms associated with him, to which the independence requirements apply in the same way as to the German Public Auditor in other engagement relationships, the German Public Auditor is entitled to terminate the engagement for good cause.

5. Reporting and oral information

To the extent that the German Public Auditor is required to present results in writing as part of the work in executing the engagement, only that written work is authoritative. Drafts are non-binding. Except as otherwise agreed, oral statements and explanations by the German Public Auditor are binding only when they are confirmed in writing. Statements and information of the German Public Auditor outside of the engagement are always non-binding.

6. Distribution of a German Public Auditor's professional statement

(1) The distribution to a third party of professional statements of the German Public Auditor (results of work or extracts of the results of work whether in draft or in a final version) or information about the German Public Auditor acting for the engaging party requires the German Public Auditor's written consent, unless the engaging party is obligated to distribute or inform due to law or a regulatory requirement.

(2) The use by the engaging party for promotional purposes of the German Public Auditor's professional statements and of information about the German Public Auditor acting for the engaging party is prohibited.

7. Deficiency rectification

(1) In case there are any deficiencies, the engaging party is entitled to specific subsequent performance by the German Public Auditor. The engaging party may reduce the fees or cancel the contract for failure of such subsequent performance, for subsequent non-performance or unjustified refusal to perform subsequently, or for unconscionability or impossibility of subsequent performance. If the engagement was not commissioned by a consumer, the engaging party may only cancel the contract due to a deficiency if the service rendered is not relevant to him due to failure of subsequent performance, to subsequent non-performance, to unconscionability or impossibility of subsequent performance. No. 9 applies to the extent that further claims for damages exist.

(2) The engaging party must assert a claim for the rectification of deficiencies in writing (*Textform*) [Translators Note: The German term "Textform" means in written form, but without requiring a signature] without delay. Claims pursuant to paragraph 1 not arising from an intentional act expire after one year subsequent to the commencement of the time limit under the statute of limitations.

(3) Apparent deficiencies, such as clerical errors, arithmetical errors and deficiencies associated with technicalities contained in a German Public Auditor's professional statement (long-form reports, expert opinions etc.) may be corrected – also versus third parties – by the German Public Auditor at any time. Misstatements which may call into question the results contained in a German Public Auditor's professional statement entitle the German Public Auditor to withdraw such statement – also versus third parties. In such cases the German Public Auditor should first hear the engaging party, if practicable.

8. Confidentiality towards third parties, and data protection

(1) Pursuant to the law (§ [Article] 323 Abs 1 [paragraph 1] HGB [German Commercial Code: *Handelsgesetzbuch*], § 43 WPO [German Law regulating the Profession of Wirtschaftsprüfer: *Wirtschaftsprüferordnung*], § 203 StGB [German Criminal Code: *Strafgesetzbuch*]) the German Public Auditor is obligated to maintain confidentiality regarding facts and circumstances confided to him or of which he becomes aware in the course of his professional work, unless the engaging party releases him from this confidentiality obligation.

(2) When processing personal data, the German Public Auditor will observe national and European legal provisions on data protection.

9. Liability

(1) For legally required services by German Public Auditors, in particular audits, the respective legal limitations of liability, in particular the limitation of liability pursuant to § 323 Abs. 2 HGB, apply.

(2) Insofar neither a statutory limitation of liability is applicable, nor an individual contractual limitation of liability exists, the liability of the German Public Auditor for claims for damages of any other kind, except for damages resulting from injury to life, body or health as well as for damages that constitute a duty of replacement by a producer pursuant to § 1 ProdHaftG [German Product Liability Act: *Produkthaftungsgesetz*], for an individual case of damages caused by negligence is limited to € 4 million pursuant to § 54 a Abs. 1 Nr. 2 WPO.

(3) The German Public Auditor is entitled to invoke demurs and defenses based on the contractual relationship with the engaging party also towards third parties.

(4) When multiple claimants assert a claim for damages arising from an existing contractual relationship with the German Public Auditor due to the German Public Auditor's negligent breach of duty, the maximum amount stipulated in paragraph 2 applies to the respective claims of all claimants collectively.

(5) An individual case of damages within the meaning of paragraph 2 also exists in relation to a uniform damage arising from a number of breaches of duty. The individual case of damages encompasses all consequences from a breach of duty regardless of whether the damages occurred in one year or in a number of successive years. In this case, multiple acts or omissions based on the same source of error or on a source of error of an equivalent nature are deemed to be a single breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the German Public Auditor is limited to € 5 million. The limitation to the fivefold of the minimum amount insured does not apply to compulsory audits required by law.

(6) A claim for damages expires if a suit is not filed within six months subsequent to the written refusal of acceptance of the indemnity and the engaging party has been informed of this consequence. This does not apply to claims for damages resulting from scienter, a culpable injury to life, body or health as well as for damages that constitute a liability for replacement by a producer pursuant to § 1 ProdHaftG. The right to invoke a plea of the statute of limitations remains unaffected.

10. Supplementary provisions for audit engagements

(1) If the engaging party subsequently amends the financial statements or management report audited by a German Public Auditor and accompanied by an auditor's report, he may no longer use this auditor's report.

If the German Public Auditor has not issued an auditor's report, a reference to the audit conducted by the German Public Auditor in the management report or any other public reference is permitted only with the German Public Auditor's written consent and with a wording authorized by him.

(2) If the German Public Auditor revokes the auditor's report, it may no longer be used. If the engaging party has already made use of the auditor's report, then upon the request of the German Public Auditor he must give notification of the revocation.

(3) The engaging party has a right to five official copies of the report. Additional official copies will be charged separately.

11. Supplementary provisions for assistance in tax matters

(1) When advising on an individual tax issue as well as when providing ongoing tax advice, the German Public Auditor is entitled to use as a correct and complete basis the facts provided by the engaging party – especially numerical disclosures; this also applies to bookkeeping engagements. Nevertheless, he is obligated to indicate to the engaging party any errors he has identified.

(2) The tax advisory engagement does not encompass procedures required to observe deadlines, unless the German Public Auditor has explicitly accepted a corresponding engagement. In this case the engaging party must provide the German Public Auditor with all documents required to observe deadlines – in particular tax assessments – on such a timely basis that the German Public Auditor has an appropriate lead time.

(3) Except as agreed otherwise in writing, ongoing tax advice encompasses the following work during the contract period:

- a) preparation of annual tax returns for income tax, corporate tax and business tax, as well as wealth tax returns, namely on the basis of the annual financial statements, and on other schedules and evidence documents required for the taxation, to be provided by the engaging party
- b) examination of tax assessments in relation to the taxes referred to in (a)
- c) negotiations with tax authorities in connection with the returns and assessments mentioned in (a) and (b)
- d) support in tax audits and evaluation of the results of tax audits with respect to the taxes referred to in (a)
- e) participation in petition or protest and appeal procedures with respect to the taxes mentioned in (a).

In the aforementioned tasks the German Public Auditor takes into account material published legal decisions and administrative interpretations.

(4) If the German Public auditor receives a fixed fee for ongoing tax advice, the work mentioned under paragraph 3 (d) and (e) is to be remunerated separately, except as agreed otherwise in writing.

(5) Insofar the German Public Auditor is also a German Tax Advisor and the German Tax Advice Remuneration Regulation (*Steuerberatungsvergütungsverordnung*) is to be applied to calculate the remuneration, a greater or lesser remuneration than the legal default remuneration can be agreed in writing (*Textform*).

(6) Work relating to special individual issues for income tax, corporate tax, business tax, valuation assessments for property units, wealth tax, as well as all issues in relation to sales tax, payroll tax, other taxes and dues requires a separate engagement. This also applies to:

- a) work on non-recurring tax matters, e.g. in the field of estate tax, capital transactions tax, and real estate sales tax;
- b) support and representation in proceedings before tax and administrative courts and in criminal tax matters;
- c) advisory work and work related to expert opinions in connection with changes in legal form and other re-organizations, capital increases and reductions, insolvency related business reorganizations, admission and retirement of owners, sale of a business, liquidations and the like, and
- d) support in complying with disclosure and documentation obligations.

(7) To the extent that the preparation of the annual sales tax return is undertaken as additional work, this includes neither the review of any special accounting prerequisites nor the issue as to whether all potential sales tax allowances have been identified. No guarantee is given for the complete compilation of documents to claim the input tax credit.

12. Electronic communication

Communication between the German Public Auditor and the engaging party may be via e-mail. In the event that the engaging party does not wish to communicate via e-mail or sets special security requirements, such as the encryption of e-mails, the engaging party will inform the German Public Auditor in writing (*Textform*) accordingly.

13. Remuneration

(1) In addition to his claims for fees, the German Public Auditor is entitled to claim reimbursement of his expenses; sales tax will be billed additionally. He may claim appropriate advances on remuneration and reimbursement of expenses and may make the delivery of his services dependent upon the complete satisfaction of his claims. Multiple engaging parties are jointly and severally liable.

(2) If the engaging party is not a consumer, then a set-off against the German Public Auditor's claims for remuneration and reimbursement of expenses is admissible only for undisputed claims or claims determined to be legally binding.

14. Dispute Settlement

The German Public Auditor is not prepared to participate in dispute settlement procedures before a consumer arbitration board (*Verbraucherschlichtungsstelle*) within the meaning of § 2 of the German Act on Consumer Dispute Settlements (*Verbraucherstreitbeilegungsgesetz*).

15. Applicable law

The contract, the performance of the services and all claims resulting therefrom are exclusively governed by German law.



Sterling Software Private Limited
(Subsidiary of Computer Age Management Services Limited)

Detail of share transfer during the year

Date of Transfer	Transferor	Transferee	No. of shares transferred
28/02/2020	CAMS joint holding with N.K.Prasad	CAMS joint holding with G.Manikandan	1